

Title	Family Law Proceedings: <i>Income and Expense Declaration</i> (revise form 1285.50)
Summary	This revision to the <i>Income and Expense Declaration</i> is designed to simplify the form so that litigants do not need to complete information that will not be used in their case.
Source	Family and Juvenile Law Advisory Committee
Staff	Michael Fischer, 415-865-7685; Bonnie Hough, 415-865-7668
Discussion	<p>The <i>Income and Expense Declaration</i> is probably the most familiar and most widely used family law form. It is required in all proceedings in which the information called for on the form would be relevant to the issue before the court (Cal. Rules of Court, rule 1243). The only exception to the requirement is for those litigants who are eligible to use the <i>Financial Statement (Simplified)</i> (form 1285.52). The Judicial Council has received requests to streamline the current <i>Income and Expense Declaration</i>.</p> <p>Any major revision of such a widely used, important and complex form must be done very carefully. A draft form was circulated in the last comment cycle, and the comments on that draft were incorporated into this proposal.</p> <p>In this proposal, income information requirements have been amended so that deductions for taxes do not have to be noted, as these are generally determined through the use of support calculation programs and the amount that parties have deducted for their taxes does not generally reflect their true tax burden (as most parties either receive a refund or owe taxes at the end of the year). Income information has also been amended in order to list various types of income more specifically.</p> <p>Given the nature of the child support guideline, only a few items of expense information are required in most cases. However, this expense information is valuable for cases involving spousal support and attorney fees. Commenters also suggested that it is important to obtain expense information in cases where a litigant reports no income or is self-employed, as a way to determine whether income should be imputed. Thus, the requirement to complete this form has been limited to cases involving spousal support or attorney fees, self-employed or unemployed litigants or litigants with income from rental property.</p>

The final page of child support information would be required only in cases involving child support. It primarily captures information about additional child support and hardships. For those litigants who do not have to fill out the expense form, it also captures the expense information required to complete a child support calculation, including mortgage interest payments.

Attachment

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, state bar number, and address):		FOR COURT USE ONLY
TELEPHONE NO. (Optional): FAX NO. (Optional):		
E-MAIL ADDRESS (Optional):		
ATTORNEY FOR (Name):		
SUPERIOR COURT OF CALIFORNIA, COUNTY OF		DRAFT-1
STREET ADDRESS:		
MAILING ADDRESS:		
CITY AND ZIP CODE:		
BRANCH NAME:		
PETITIONER/PLAINTIFF:		
RESPONDENT/DEFENDANT:		
OTHER PARENT:		
INCOME AND EXPENSE DECLARATION		CASE NUMBER:

1. Information concerning ☐ my current employer ☐ my most recent employment:
Employer:
Address:
Telephone number:
Occupation:
Date work started: _____ If unemployed, date work ended: _____
☐ I have more than one employer (*attach sheet with information on other employer*).
2. My estimate of the other party's gross monthly income (before taxes) is (*specify amount*):
3. Are you receiving or have applied for or do you intend to apply welfare or TANF, SSI, or GA/GR?
☐ Receiving ☐ Applied for ☐ Intend to apply for ☐ No
4. My tax filing status is : ☐ single ☐ married filing jointly ☐ married filing separately ☐ head of household
5. ☐ I file state tax returns in the following state(s) (other than California) (*specify which state(s)*):
6. I claim the following number of exemptions (including myself) on my taxes (*specify*):
7. ☐ I claim standard deductions. ☐ I itemize my tax deductions (*attach Form 1040 schedule A from your most recent tax return*).
8. My age is:
9. My highest year of education is:
10. I have completed the following forms and attached them to this sheet:
 - a. ☐ *Income Information (form 1285.50(a)) (you must complete unless your only income is from TANF, SSI, or GA/GR)*
 - b. ☐ *Child Support Information (form 1285.50(c)) (only complete if your case involves child support)*
 - c. ☐ *Expense Information (form 1285.50(b)) (only complete if your case involves spousal support, attorneys fees or if you are self-employed or have rental property)*
 - d. ☐ *Other attachments (for further information as requested on the forms)*

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.
Date:

(TYPE OR PRINT NAME)

(SIGNATURE OF DECLARANT)

☐ PETITIONER/PLAINTIFF ☐ RESPONDENT/DEFENDANT
☐ OTHER PARENT

Page one of

PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: INCOME INFORMATION OF (name):	CASE NUMBER:
---	--------------

1. My current gross income (before taxes) per month is (specify amount): _____ \$ _____
 This income comes from the following:

- ☐ Salary (wages): Amount before taxes per month (specify amount): _____ \$ _____
- ☐ Retirement: Amount before taxes per month (specify amount): _____ \$ _____
- ☐ Unemployment compensation: Amount per month (specify amount): _____ \$ _____
- ☐ Worker's compensation: Amount per month (specify amount): _____ \$ _____
- ☐ Social Security ☐ SSI ☐ Other Amount per month (specify amount): _____ \$ _____
- ☐ Disability: Amount per month (specify amount): _____ \$ _____
- ☐ I am self-employed. My monthly income after business expense is: _____ \$ _____
 You must attach a profit and loss statement for the last two years. (This may be your IRS Schedule C.) You must also complete and attach for 1285(c) *Expense Information*.
- ☐ I have rental income. My monthly income after business expense is: _____ \$ _____
 You must attach a profit and loss statement for the last two years. (This may be your IRS Schedule E.) You must also complete and attach form 1285(c) *Expense Information*.
- ☐ I received other income this year:
- | | | |
|--|--------|--|
| <input type="checkbox"/> Commissions or bonuses | ÷ 12 = | |
| <input type="checkbox"/> Dividends/Interest | ÷ 12 = | |
| <input type="checkbox"/> Trust Income | ÷ 12 = | |
| <input type="checkbox"/> Other Income (specify): | ÷ 12 = | |

Total monthly income: \$ _____

2. ☐ My income has changed over the course of this last year. (Explain): _____

3. I spend the following average monthly amounts (attach proof):

- ☐ Job-related expenses that are not paid by my employer (specify on separate sheet for what expenses are paid): _____ \$ _____
- ☐ Required union dues (specify amount): _____ \$ _____
- ☐ Required retirement payments (not Social Security or FICA) (specify amount): _____ \$ _____
- ☐ Optional retirement payments (401K, IRA, etc.) (specify amount): _____ \$ _____
- ☐ Health insurance costs (specify amount): _____ \$ _____
- ☐ Child support I am paying for other minor children of mine who are not living with me (specify amount): _____ \$ _____
- ☐ Spousal support I am paying because of a court order for another relationship (specify amount): _____ \$ _____

4. TANF, welfare, spousal support from this marriage, and child support from other relationships received each month: _____ \$ _____
5. Cash and checking accounts: _____ \$ _____
6. Savings, credit union, certificates of deposit, and money market accounts: _____ \$ _____
7. Stocks, bonds, and other liquid assets: _____ \$ _____
8. All other property, real or personal (specify below): _____ \$ _____

► Attach a copy of the last three months of pay stubs.

Page _____ of _____

PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: EXPENSE INFORMATION OF (name):	CASE NUMBER:
--	--------------

1. List all persons living in your home (excluding yourself) and their income:

name	age	relationship	gross monthly income	contributing to household expenses below?
a.				<input type="checkbox"/> YES <input type="checkbox"/> NO
b.				<input type="checkbox"/> YES <input type="checkbox"/> NO
c.				<input type="checkbox"/> YES <input type="checkbox"/> NO
d.				<input type="checkbox"/> YES <input type="checkbox"/> NO

☐ Additional persons listed on attachment.

2. MONTHLY EXPENSES

<p>a. Residence payments</p> <p>(1) <input type="checkbox"/> Rent or <input type="checkbox"/> mortgage \$ _____</p> <p>(2) If mortgage, include:</p> <p style="margin-left: 20px;">Average principal \$ _____</p> <p style="margin-left: 20px;">Average interest \$ _____</p> <p style="margin-left: 20px;">Impound for real property taxes \$ _____</p> <p style="margin-left: 20px;">Impound for home-owner's insurance \$ _____</p> <p>(3) Real property taxes (if not included in item (2)) \$ _____</p> <p>(4) Homeowner's or renter's insurance (if not included in item (2)) \$ _____</p> <p>(5) Maintenance \$ _____</p> <p>b. Unreimbursed medical and dental expenses \$ _____</p> <p>c. Child care \$ _____</p> <p>d. Children's education \$ _____</p>	<p>e. Food at home and household supplies \$ _____</p> <p>f. Food eating out \$ _____</p> <p>g. Utilities \$ _____</p> <p>h. Telephone \$ _____</p> <p>i. Laundry and cleaning \$ _____</p> <p>j. Clothing \$ _____</p> <p>k. Insurance (life, accident, etc. Do not include auto, home, or health insurance) \$ _____</p> <p>l. Education (specify): \$ _____</p> <p>m. Entertainment \$ _____</p> <p>n. Transportation and auto expenses (insurance, gas, oil, repair) \$ _____</p> <p>o. Installment payments (insert total and itemize below in item 3) \$ _____</p> <p>p. Other (specify): \$ _____</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>q. TOTAL EXPENSES (a-p) \$ _____</p> <p>(do not include amounts in a(2))</p> </div>
--	--

3. ITEMIZATION OF INSTALLMENT PAYMENTS OR OTHER DEBTS

☐ Continued on Attachment 3.

CREDITOR'S NAME	PAYMENT FOR	MONTHLY PAYMENT	BALANCE	DATE LAST PAYMENT MADE

4. ATTORNEY FEES

- a. To date I have paid my attorney for fees and costs: \$ The source of this money was:
- b. I owe to date the following fees and costs over the amount paid:
- c. My arrangement for attorney fees and costs is:

I confirm this information and fee arrangement.



(SIGNATURE OF ATTORNEY)

.....

(TYPE OR PRINT NAME OF ATTORNEY)

Page _____ of _____

PETITIONER/PLAINTIFF: RESPONDENT/DEFENDANT: CHILD SUPPORT INFORMATION OF (name):	CASE NUMBER:
--	--------------

THIS PAGE MUST BE COMPLETED IF CHILD SUPPORT IS AN ISSUE.

1. I am the parent of the following number of natural or adopted children from this relationship: _____

2. a. The children from this relationship are with me this amount of time: _____ %
 b. The children from this relationship are with the other parent this amount of time: _____ %

3. Health insurance for my children ☐ is ☐ is not available through my employer.
 a. Monthly cost paid by me or on my behalf for the children *only* is: \$ _____
Do not include the amount paid by your employer.
 b. Name of carrier:
 c. Address of carrier:
 d. Policy or group policy number:

4. I pay the following monthly expenses for the children in this case:
 a. ☐ Day care or preschool to allow me to work or go to school (*specify amount*): \$ _____
 b. ☐ Health care not paid for by insurance (*specify amount*): \$ _____
 c. ☐ School, education, tuition, or other special needs of the child (*specify amount*): \$ _____
 d. ☐ Travel expenses for visitation (*specify amount*): \$ _____

5. ☐ The court is requested to allow the deductions identified below, which are justifiable expenses that have caused an extreme financial hardship.

	Amount paid per month	How many months will you need to make these payments
a. <input type="checkbox"/> Extraordinary health care expenses (<i>specify and attach any supporting documents</i>):	\$ _____	_____
b. <input type="checkbox"/> Uninsured catastrophic losses (<i>specify and attach supporting documents</i>):	\$ _____	_____
c. <input type="checkbox"/> Minimum basic living expenses of dependent minor children from other marriages or relationships who live with you (<i>specify names and ages of these children</i>):	\$ _____	_____

YOU ONLY NEED TO COMPLETE THIS SECTION IF YOU ARE NOT COMPLETING EXPENSE FORM 1285.50

6. Residence payments
 - a. ☐ Rent or ☐ mortgage \$ _____
 - b. If mortgage, include:
 Average principle \$ _____
 Average interest \$ _____
 - c. Real property taxes (*if not included in item (b)*): \$ _____
 - d. Homeowner's or rental insurance (*if not included in item (b)*): \$ _____
 - e. Maintenance \$ _____

7. Other information I want the court to know concerning support in my case (*if necessary, attach extra sheet with the information*):